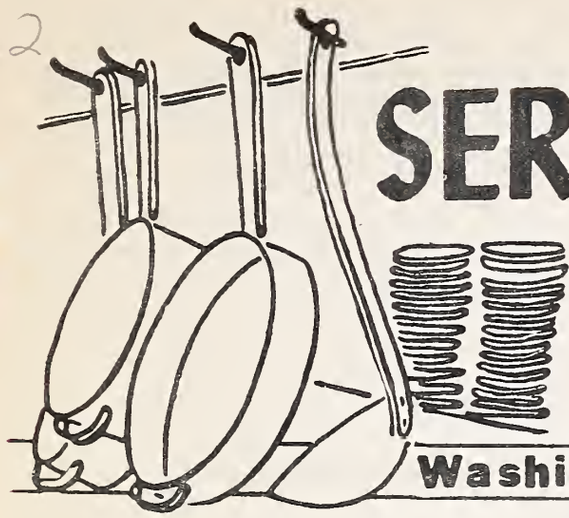


SERVING MANY

Food news for individuals and groups promoting nutrition education, and for food service managers in industrial plants, restaurants, hospitals and hotels.

Washington 25, D.C. No. 21

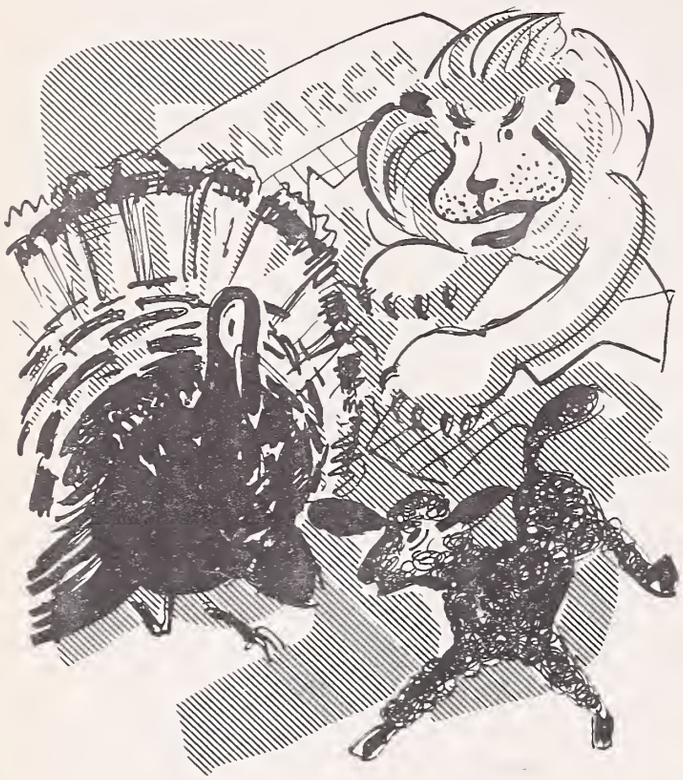
MARCH 1947

WHAT ABOUT "LIGHT WORK" LUNCHES ?

U.S. DEPARTMENT OF AGRICULTURE

Industrial Nutrition HIGHLIGHTS

For Editors of Plant Publications



Make Your "Light" Lunch "Right"

Office workers and women in factories who are engaged in light work sometimes complain that employee cafeteria lunches are too "heavy." Since their nutritional requirements differ from those of employees doing heavier work, the complaints appear to be justified. Misconceptions as to how much and what kinds of food constitute a "light" or "heavy" meal are frequent, however, and it is important for workers to know the true nature of their nutritional needs.

Actually, from the angle of good nutrition, a light lunch should contain about the same amounts of nutrients as a heavy lunch. The main difference should be in the energy value of the lunch, that is, the number of calories involved.

An average male factory worker utilizes about 3,000 calories per day. If he follows good nutritional practice and eats about 1/3 of his daily food requirements at the midshift meal, he needs a lunch supplying 1,000 to 1,200 calories and providing 33 to 40 percent of his day's requirement of the essential nutrients—protein, vitamins,and minerals. This means that he should choose a lunch containing:

A protein-rich main dish such as meat, fish, poultry, eggs,cheese, or dry beans or peas.

One or more servings of green or yellow vegetables, cooked or in a salad.

One serving of potatoes.

Two or three slices of whole-wheat or enriched bread with a pat of butter or vitamin A fortified margarine.

A half pint or more of milk (or its equivalent in cream soup and/or ice cream or cheese).

A dessert.

Coffee, tea, or other beverage, if desired.

Women factory workers or men doing desk work probably require from 2,400 to 2,600 calories of energy per day. One-third of this amount equals about 800 calories for the noontime lunch. The nutrient requirements for the sedentary worker are not very much less than those for the active factory worker. This worker therefore should select a light lunch—one that contains fewer calories than the heavy lunch but that includes all the important nutrients. Remember, the main food sources of calories are carbohydrates (sugars and starches)and fats. The sedentary worker, then, needs from 200 to 400 calories less for lunch than the active worker. The easiest way to choose a nutritious lunch at the cafeteria counter and to cut down on the calories is to choose the same general type of main course and either to omit dessert or to substitute a fresh fruit, supplying about 100 calories, for cake or pie which furnishes from 200 to 500 calories per piece.

A woman desk worker can get along on as little as 2,000 or 2,200 calories per

day. She can adapt the hot lunch to her need by eating but one slice of bread instead of two, and by omitting dessert entirely or substituting fruit or a custard. Such a lunch will supply vital nutrients for health but will provide only 600 to 700 calories or less.

The danger in selecting a light lunch is that you may leave out nutrients necessary for optimum health, resistance to infections, and nerve stability. A varied diet, containing good quality protein, vitamins A, B_1, B_2, C, niacin, and minerals, especially calcium, phosphorus, and iron, contributes to vital health and a sense of well-being. Let's consider other patterns for light lunches that differ from the hot meat and vegetable combination suggested above and yet are nutritionally adequate.

Light Lunch Patterns

Light Lunch Pattern I

Cream of vegetable soup
Crackers
Fruit salad
Peanut butter sandwich on whole-wheat bread
Cup custard
Beverage

Pattern II

Egg-salad sandwiches on enriched bread
Sliced tomatoes
Maple nut ice cream
Hot beverage

Pattern III

Cottage cheese and vegetable salad
Baked-ham sandwich on enriched bread
Lemon meringue pie
Hot beverage

Pattern IV

Cheese rarebit on toast
Tossed green salad
Baked apple, or fruit gelatin, or a whole orange
Milk

Pattern V

Cold plate of sliced meats and salad
Hot rolls with butter or vitamin A fortified margarine
Warm gingerbread with lemon sauce
Milk

March Plentifuls

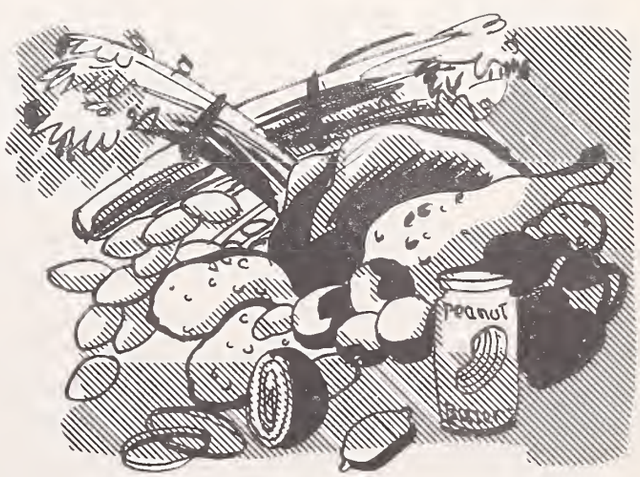
Potatoes continue in abundant supply everywhere. Use them once, twice, or three times a day on your home menus.

This month there is plenty of fresh grapefruit and oranges, also canned citrus juices and grapefruit segments. Remember to start the day with citrus fruit or juice. Use them also between meals or in salads and desserts. Citrus fruits are especially rich in vitamin C -- a vitamin you need every day.

Peanut butter is freely available again for lunch box sandwiches and between-meal snacks. It is a protein-rich food, tastes good, and is nutritious.

Eggs in abundance are in the March supply picture. Use them for breakfast, lunch, and desserts. Try some cup custard or floating island for dinner and some sponge cup cakes for the lunch boxes.

There will be broilers aplenty this month and they are expected to sell at a moderate price. So, if you are hungry for broiled and fried chicken, now is the time to serve them.



Food Service News

For Food Service Operators and Dietitians

Foods for March Menus

A wide variety of foods will be available in abundance on the Nation's food markets in March. Included are fresh citrus fruits, canned grapefruit, canned citrus fruit juices, apples, potatoes, onions, and celery. There will be plenty of eggs, broilers,and heavy tom turkeys. Peanut butter also will be plentiful. Southern and Western States will supplement the national food list with many local market items, especially fresh vegetables.

This month the recipes feature several of the abundant foods, and the menus suggest ways to use all of them.

Tom Turkey Treats

Heavy toms are in the front line of the abundant food news for March. These are storage birds and weigh from 24 to 30 pounds. They are adapted particularly for use by institutions, restaurants, and industrial cafeterias. The price on these birds is expected to be "right" this month so that food service managers can afford to use them freely for sandwiches, salads, and in main course dishes.

The heavy toms are good eating when stuffed and roasted. Directions for roasting, to get the maximum yield and the juiciest meat,may be found in the November 1946 issue of "Serving Many."

Heavy tom turkeys may be steamed and the meat used for any of the popular extended dishes such as turkey pie, hot turkey sandwiches, turkey loaf, creamed turkey, or turkey a la king. Trimmings from roast turkey are delicious in the ever-popular turkey hash and turkey croquettes. Don't forget to make turkey soup, too. Plan to use heavy turkeys often this month.

Cafeteria Operators Organize

A group of progressive industrial cafeteria operators in the area adjacent to Buffalo,New York, get together monthly to discuss their mutual problems at a dinner meeting. The organization, known as the Industrial Cafeteria Association of Western New York, was formed three years ago. Today the membership of approximately 80 operators represents all sizes of industrial plants and many different types of industries in the vicinity of Buffalo, Niagara Falls, and Dunkirk.

The objective of the organization is "to promote cooperation and efficiency among its members by the study, development, and practical application of progressive plans and ideas in the field of industrial feeding."

The monthly meetings offer an opportunity to exchange ideas, and problems confronting individual operators are often solved by group discussion and action.

MENUS

For Special Lunches

The menus given below are planned to supply approximately one-third of the day's dietary allowances. Asterisks indicate foods that are generally in plentiful supply. Footnotes refer to the source of the recipe for the dish.

Baked ham
Escalloped potatoes*
Carrot strips and green pepper rings
Smothered apples*
Enriched bread with butter or fortified margarine
Chilled custard with sliced oranges*
Beverage

Egg* pie 1/
Paprika potato*
Buttered broccoli
Hot biscuits with butter or fortified margarine
Hot gingerbread
Milk

Veal stew with green peas, onions*, and potatoes*
Tossed green salad
Corn muffins with butter or fortified margarine
Ice cream
Beverage

Braised short ribs
Steamed potatoes*
Onion* and tomato pie 2/
Celery curls
Enriched bread with butter or fortified margarine
Apple* dumpling with lemon sauce 3/
Beverage

Fish chowder 4/
Open-faced cheese sandwich
Apple* and cabbage slaw
Fresh orange* gelatin with whipped cream
Beverage

Beef pot roast with gravy
Browned potatoes*
Mashed Hubbard squash
Whole-wheat bread with butter or fortified margarine
Butterscotch pudding

Eggs* with cheese sauce 5/
Baked potato*
Buttered green beans
Enriched roll with butter or fortified margarine
Pumpkin pie
Beverage

Scalloped turkey* with noodles
Baked glazed onions*
Fresh spinach or other greens
Enriched roll with butter or fortified margarine
Canned peaches
Peanut butter* cookies 6/
Milk

Roast pork with dressing
Mashed potatoes*
Diced carrots
Enriched bread with butter or fortified margarine
Apple* roll with lemon sauce 7/
Milk

Escalloped fish
Parsleyed potatoes*
Cabbage, carrot, and green pepper salad
Corn bread with butter or fortified margarine
Baked orange* pudding 8/
Milk

Grilled frankfurters
Hot potato* salad 9/
Green peas
Enriched buns with butter or fortified margarine
Baked stuffed apple*
Beverage

Meat loaf with brown vegetable sauce
Hashed brown potatoes*
Creamed onions*
Whole-wheat bread with butter or fortified margarine
Orange* meringue pie
Beverage

Cream of potato* soup
Bacon and peanut butter* sandwich
Orange* and grapefruit* salad with lemon fruit dressing 10/
Beverage

Meat pie with potatoes*, carrots, and onions*
Buttered spinach* or other greens
Bread with butter or fortified margarine
Ice cream
Beverage

Baked haddock fillets with lemon sections
Diced potatoes* in cream
Braised celery* with tomatoes 11/
Enriched bread with butter or fortified margarine
Deep dish apple* pie 12/
Milk

Roast turkey with savory dressing
Mashed potatoes with giblet gravy
Buttered peas
Cranberry relish
Hot corn muffin with butter or fortified margarine
Mince pie
Beverage

Footnotes to Menus

1/ Recipe for Egg Pie is in this issue.

2/ Recipe for Onion and Tomato Pie is in the December 1946 issue of "Serving Many."

3/ Recipe for Apple Dumplings is in this issue.

4/ Recipe for Fish Chowder is in the January 1947 issue of "Serving Many."

5/ Recipe for Eggs with Cheese Sauce is in this issue.

6/ Recipe for Peanut Butter Cookies is in this issue.

7/ Recipe for Apple Roll is in this issue.

8/ Recipe for Baked Orange Pudding is in this issue.

9/ Recipe for Hot Potato Salad is in the January 1947 issue of "Serving Many."

10/ Recipe for Lemon Fruit Salad Dressing is in the August 1946 issue of "Serving Many."

11/ Recipe for Braised Celery with Tomatoes is in the December 1946 issue of "Serving Many."

12/ Recipe for Deep Dish Apple Pie is in the October 1946 issue of "Serving Many."

RECIPES

These recipes include foods which are expected to be in abundant national supply during March 1947.

Egg Pie

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Onions, chopped	1-1/3 lb.	6-1/2 lb.
Butter, margarine, or poultry fat	5 oz.	1-1/2 lb.
Cream sauce, medium thick	2-2/3 gal.	13 gal.
Eggs, hard cooked, peeled, and sliced	8 doz.	40 doz.
Cooked carrots, diced	8 lb.	40 lb.
Peas, cooked	8 lb.	40 lb.
Pastry	6-1/2 lb.	32 lb.

Size of portion - 6 ounces.

Method:

1. Brown chopped onions lightly in the fat.
2. Blend cooked onions, and fat with the cream sauce.
3. Add the sliced eggs to the cream sauce.
4. Mix cooked carrots and the cooked peas. (Frozen peas are preferred for their color.)
5. Dip the vegetables with a No. 16 scoop into greased individual baking dishes.
6. Place 4 ounces of the egg mixture in each dish.
7. Cover each baking dish with a round of pricked pastry, pressing edges firmly to the rim of the dish.
8. Bake at 400° F. for about 30 minutes.

Baked Eggs with Cheese Sauce

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Butter, margarine, or poultry fat	1 lb.,8 oz.	7 lb.
Flour	1 lb.,8 oz.	7½ lb.
Milk	3 gal.	15 gal.
Cheese, Cheddar, ground	5 lb.	25 lb.
Salt	3 oz.	15 oz.
Paprika	1 tbsp.	1 oz.
Eggs, hard cooked, peeled and cut lengthwise	100	500
Dry bread crumbs "buttered"	1½ lb.	1 oz.
Fat for bread crumbs	5 oz.	1½ lb.

Size of portion - 1 egg with 4 ounces cheese sauce.

Method:

1. Make cream sauce of the melted fat, flour, milk, and seasonings. Cook until thickened.
2. Add the ground cheese to the hot cream sauce and stir to blend. Be careful not to let the sauce boil.
3. Peel the hard-cooked eggs and slice them in half, lengthwise.
4. Place the eggs yolk-side up on greased baking pans, cover with cheese sauce, and top with buttered crumbs.
5. Bake eggs in 350° F. oven for 30 minutes.

Apple Dumplings

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Pastry	15 lb.	75 lb.
Apples, fresh or frozen	25 lb.	125 lb.
Sugar, granulated	6 lb.	30 lb.
Cinnamon	1 oz.	5 oz.
Nutmeg	½ oz.	2 oz.
Butter or margarine	1 lb.	5 lb.

Size of portion - 1 dumpling with 2 ounces sauce.

Method:

1. Roll pastry to ¼-inch thickness and cut into 5-inch squares.
2. Pare, core, and slice the apples or leave them whole.
3. Mix together the sugar and spices.
4. Place apples in center of each square of dough, add 1 oz. of sugar-spice mixture, and dot with butter.
5. Fold opposite corners of dough over apples and pinch edges of dough together firmly.
6. Place dumplings on bun pans about 1 inch apart.
7. Bake in hot oven at 400°F. for about 45 minutes or until the apples are tender.
8. Serve with warm lemon or other fruit sauce.

Apple Roll

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Biscuit dough	10 lb.	50 lb.
Sliced apples, fresh or frozen	15 lb.	75 lb.
Sugar, granulated	3 lb.	15 lb.
Cinnamon	½ oz.	2 oz.
Lemon juice	½ cup	2 cups

Size of portion - 4 ounces.

Method:

1. Roll biscuit dough into rectangles ¼-inch thick and 20 inches long.
2. Combine apples with sugar and cinnamon.
3. Spread the rolled dough with apple mixture.
4. Sprinkle apples with lemon juice.
5. Roll the long edge of the rectangle as for jelly roll. Moisten the edges of the dough to aid in sealing the roll.
6. Place rolls on greased bun pans and bake in moderate oven at 350° F. for 45 minutes or until the apples are tender.
7. Cut into 1½-inch-thick slices and serve warm with a fruit sauce.

Variation:

Fresh or frozen berries, red pitted cherries, or sliced peaches may be substituted for the apples.

Baked Orange Pudding

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Butter or margarine	1 lb.	5 lb.
Sugar, granulated	8 lb.	40 lb.
Juice and grated rind of lemons	1 cup	1¼ qt.
Juice and grated rind of oranges	3 cups	3½ qt.
Eggs, separated	32	160
Flour	2 cups	2½ qt.
Evaporated milk diluted with	2 qt.	10 qt.
Cold water	2 qt.	10 qt.

Size of portion - ½ cup.

Method:

1. Cream fat, add sugar and blend.
2. Add to the fat mixture the strained fruit juices, grated lemon and orange rind, beaten egg yolks, flour, and diluted milk.
3. Fold in the stiffly beaten whites.
4. Bake the pudding for 45 to 50 minutes at 325° F.
5. Serve warm or cold cut into squares.

Peanut Butter Cookies

Ingredients	Amt. for 100 por.	Amt. for 500 por.
Fat	1 lb.	5 lb.
Sugar, brown	1¼ lb.	6 lb.
Corn sirup	8 oz.	2½ lb.
Eggs	4	20
Vanilla	2 tsp.	3 tbsp.
Peanut butter	1 lb.	5 lb.
Flour, all-purpose	1½ lb.	7½ lb.
Soda	4 tsp.	6 tbsp.
Salt	1 tbsp.	5 tbsp.

Size of portion - 1 or 2 cookies.
Yield - 9 doz. cookies, 3 inches diameter.

Method:

1. Cream the fat, sugar, and corn sirup together.
2. Add peanut butter to fat mixture and blend.
3. Add beaten eggs and vanilla to fat mixture.
4. Sift flour, salt, and soda together twice.
5. Add flour mixture and mix well.
6. Shape dough into balls, placing them 2 inches apart on baking sheets. Flatten with fork prongs to thickness of ¼ inch.
7. Bake cookies at 400° F. for 12 to 15 minutes.

Operational TIPS

Food Control Records

Preparing and Interpreting Financial Reports

There are two essential financial reports which should be prepared regularly. The first report is the profit-and-loss statement which is a summary of the income and expenditures and usually is prepared at the end of each month as well as at the end of the fiscal year. The second report is the balance sheet which is a statement of assets and liabilities. It is the picture of the financial status of the business and generally is prepared at the end of the fiscal year.

Preparing Profit-and-Loss Statement

The profit-and-loss statement summarizes the business operations for the designated period, as follows:

Sales
Less the cost of food sold
Equals the gross profit
Less the total operating expenses
Equals the net profit or less

Most of the figures from the monthly profit-and-loss statement are taken from the cash journal:

Sales equals the total monthly cash receipts.

Cost of food sold equals the cost of food sold during the month. This amount is determined by adding the value of the food inventory at the beginning of the month to the food purchases for the month and subtracting from that total the value of the inventory at the end of the month.

Operating expenses are determined by adding together all the expenses of operating the business, except the food costs. Operating expenses include: Salaries and wages; rent; laundry and linen; cleaning and paper supplies; utilities; replacement, repairs, and maintenance; depreciation; publicity and printing; taxes and insurance; and miscellaneous expenses.

Net profit or loss is the difference between the gross profit and the total operating expenses.

The quarterly, semi-annual, or annual profit-and-loss statement is prepared in the same way as the monthly statement except that the figures used are those for the designated period.

Expenses such as depreciation (the estimated wear and tear on equipment) and taxes, license fees, and amortization, which are charged on a yearly basis should be prorated. The estimated cost per month of these items should be charged to the operating costs on the profit-and-loss statement.

Using the Profit-and-Loss Statement

The profit-and-loss statement is a valuable aid to the manager in showing the sales and cost performance and in indicating any weakness in the operation.

Each item of expense on the profit-and-loss statement can be expressed as a percentage of net sales. This may be done by dividing the dollar amount of each expense item by the dollar amount of net sales. Percentage costs then can be compared with budgeted costs, with those of previous months, and with standard percentages for similar food operations.

Sales, of course, cannot be compared on a percentage basis, but comparisons can be made between the sales in your operation and those in similar establishments. Two means by which this can be done are: Comparing seat turn-over per meal by dividing the number of customers per meal by the number of seats, and by daily sales per seat. To find the daily sales per seat divide the sales by the number of seats.

Cost of food Sold -- The food cost to sales ratio is affected by many conditions which were discussed in the article "Food Cost Control" on page 9 of "Serving Many" for December 1946.

Gross Profit -- A high percentage of gross profit may indicate low food costs due to an opportunity to purchase foods at low prices, or it may indicate the sale of foods at high prices. A low gross profit, on the other hand, may result from poor buying methods and food waste or from too low selling prices.

Total Operating Expenses -- An above-average operating cost percentage in comparison to other industrial food services in the same category may indicate inefficiency and waste.

Salaries and Wages -- This item includes the managerial salaries and the employees' wages. An overly high percentage for salaries and wages may result if too many workers are employed in ratio to the sales volume, or from inefficient use of labor hours.

Preparing the Balance Sheet

The balance sheet is a statement of the assets, or things owned by the business, and the liabilities, or things owed by the business. The total of the assets minus the total of the liabilities equals the net worth (capital) of the business. Assets are divided into two groups, current assets and fixed assets; liabilities usually are current in nature.

The figures used in preparing the balance sheet are taken from the accounts and records of the business. Current assets include cash, food inventory, and deposits with utility companies.

The cash amount is taken from the cash journal.

Food inventory value is found on the profit-and-loss statement.

Deposits made for utilities are taken from the "Other payments" column of the cash journal.

Fixed assets include large kitchen equipment, dining room furniture and fixtures, small kitchen equipment, china, glassware, silver and linen, office furniture and equipment, and real estate (if owned). The amounts covering the value of these assets are found either in the opening entry in the cash journal or, when purchased on time payments, the values would be found on the purchase contracts and in the equipment records.

Current liabilities include accounts payable and installment payments or notes payable.

Accounts payable are found in the file of unpaid invoices.

Installments and notes payable are found with the sales contracts.

The net worth of the business, as shown on the balance sheet at the beginning of the fiscal year, plus the net profit or minus the net loss for the year, is the net worth on the last day of the fiscal year.

Using the Balance Sheet

Certain relationships in value may be compared item by item by using the last new balance sheet and the previous balance sheet:

The ratio between current assets and liabilities is important because the current obligations must be covered by the value of the current assets.

The ratio of current assets to fixed assets should be watched because so much money should not be invested in equipment that there is not enough cash reserve to operate the business.

The relationship of net worth to fixed assets should be studied carefully to see that there is enough capital invested to pay for most of the fixed assets. The ratio of net worth to fixed assets is found by dividing the total net worth by the total value of fixed assets. A ratio of about 1 to 1 indicates a healthy condition.

The ratio of net worth to accounts payable shows the relationship between the net worth of the business and the amount owed to creditors. The net worth should be at least as much as the amount owed.

This is the last in a series of four articles, on Food Cost Control, which began in the December 1946 issue of "Serving Many." Reprints of this series are available on request without charge. Write to

UNITED STATES DEPARTMENT OF AGRICULTURE
Production and Marketing Administration
Food Distribution Programs Branch
Washington 25, D. C.

What's New in FACILITIES

Mobile Food Units

Plants all over the country report the benefits from that "snack" between meals. During the war, a large electrical equipment firm helped cut accidents 30 percent by serving between-meal snacks of good basic foods. In one West Coast plant where snacks were served during midmorning and midafternoon rest periods production jumped about 10 percent. Another company gave 1,500 workers free milk during a 5-minute recess. Results: 30 percent decrease in accidents, increased production, and decreased absenteeism.

In many plants workers cannot take the time out to go to the cafeteria for a cool glass of milk or a steaming cup of coffee. The solution to this is simple: Take the food to the worker.

Food carts, rolled to the workers' locations, put milk, fruit juices, sandwiches, coffee, and other snack items within quick reach. In some plants machinery shuts down for 10 minutes while snacks are being served in special areas arranged for this purpose. In other plants the food carts are wheeled through production areas so the workers can make their purchases without leaving their work stations. Stationary canteens, located strategically so they can be reached with a minimum loss of time, serve the same purpose as mobile food units. The only difference is that food is transported to the canteen and arranged for stationary service instead of remaining on the transporting unit.

The food service manager should be given responsibility for stocking a food cart or stationary canteen, because it is as important to serve the most nutritious food possible at snack time as at lunch time.

The kitchen should be arranged for the efficient preparation, checking out, loading, and unloading of food carts. If adding mobile unit or canteen service to the kitchen causes confusion and interruptions in the regular work, the kitchen should be studied for rearrangement.

Food transportation units and canteens should be properly equipped for keeping cold foods cold and hot foods hot. Various types of mobile units available on the market provide for this. Some plants design their own food carts and fabricate them in their machine shops. Before purchasing or fabricating such a unit the number and type of items to be served should be determined.

Particular attention should be given to sanitary aspects. It is not enough simply to acquire one or two mobile units and let them stand around anywhere, nor is it enough to screen off a dark corner and call it a canteen. A room or separate space should be allocated to the storage, cleaning, and sterlizing of both mobile units and food containers. An ample supply of trash containers should be conveniently placed. Debris from food service creates dangerous hazards and must be avoided. Between-meal feeding should be planned and operated according to high standards, with every effort devoted to maintaining them.

Carrying food to the worker for a between-meal "lift" pays off in terms of sustained high morale, improved worker health, steady production, and lower accident rates.

Preparing Sandwiches

1. Purchase 2½- to 3-pound loaves of enriched or whole-wheat sandwich bread.

2. Use pumpernickel, rye bread, cracked wheat bread, fruit and nut breads occasionally for variety.

3. Spread bread for each sandwich with ½ ounce or more of creamed butter or vitamin A fortified margarine.

4. Use salad dressing for flavor and to thin sandwich filling mixtures but not as a substitute for butter or vitamin A fortified margarine.

5. Provide 1½ to 2 ounces of meat, fish, poultry, eggs, cheese, or nuts for filling each substantial sandwich.

6. Assemble all necessary food supplies, cutting boards, and cutlery on an adequate sized working surface.

7. Prepare sandwich materials before beginning to spread the sandwiches.

8. Arrange the slices of bread in even rows with the slices matched in size.

9. Place softened butter or fortified margarine in the center of each slice of bread.

10. Spread the butter to the edges of the bread.

11. Place sandwich filling on each bottom slice of bread.

12. Cover filling with the top slice of bread and press the sandwich together firmly.

13. Cut the sandwich, if desired, and wrap it in waxed paper or insert in a waxed paper bag.

14. Label each sandwich with the name of the filling, as baked ham, cream cheese and nut, etc.

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